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BY:

Date: 3/3/0

MAIL STOP AMENDMENT

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In Re Patent Application of:

Soichi SHIBATA et al.

Conf. No.: 8369

: Group Art Unit:

1745

Appln. No.:

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(P31757-01)

Title:

FUEL CELL

Muay 3, 2005

RESPONSE TO NOTICE OF NON-COMPLIANCE

This is in response to the Notice dated January 26, 2005 in the above identified application. Please enter the new Abstract page submitted herewith as amended by the Amendment filed December 29, 2004.

Respectfully submitted,

SOICHI SHIBATA et al.

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